

In the claims:

Please amend claim 46 as follows:

46. (Amended) A semiconductor device comprising:

a crystalline semiconductor island comprising silicon over a substrate, the crystalline semiconductor island comprising a source region, a drain region and a channel formation region provided between the source and the drain region; and

a gate insulating film comprising a first insulating film comprising silicon oxide over the crystalline semiconductor island and a second insulating film comprising silicon oxide over the first insulating film; and

a gate electrode over the gate insulating film,

wherein the first insulating film has a side aligned with a side of the crystalline semiconductor island.